



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
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May 23, 2012

Holly Heinzen, Interim County Executive Officer
County Executive Office, Placer County
175 Fulweiler Avenue
Auburn, CA 95603

Re: "VW" Document Types Review

Dear Ms. Heinzen:

The Internal Audit Division of the Auditor-Controller's Office performed a review of confidential "VW" document types generated by County Departments and Offices during the period from January 1, 2011 through December 31, 2011. Confidential "VW" documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. The term "personal information" means any information in any record about an individual that is maintained by an agency, including, but not limited to, his or her education, financial transactions, medical or employment history.

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that document type "VW" is used appropriately, "VW" payments are properly authorized, documentation is adequately retained and supports the payment, and sensitive information is not being submitted to our office.

Based on our review, internal controls over document type "VW" are operating as designed within the County Executive Office. We appreciate the Office staff's courtesy and cooperation throughout the course of this review.

Respectfully,

Nicole C. Howard, CPA
Internal Audit Manager

cc: Linda Oakman, Principal Management Analyst, County Executive Office
Andrew Sisk, Auditor-Controller
Placer County Audit Committee